

IRS mystery is no match for John Mathews

Never underestimate the power of our members to solve mysteries.

John Mathews, our colleague in the Perfins Club of New Zealand and Australia, saw the IRS tax stamp in the January issue (page 15) and took it as a personal challenge to make sense of the multiple perforations.

Here's what he told us.

"I started with the obvious pattern of '+2 +2' across the bottom of the stamp. I enlarged the image on a photocopier and then made a transparency of it. This is shown in the top left diagram with the C and two other pins added from the next

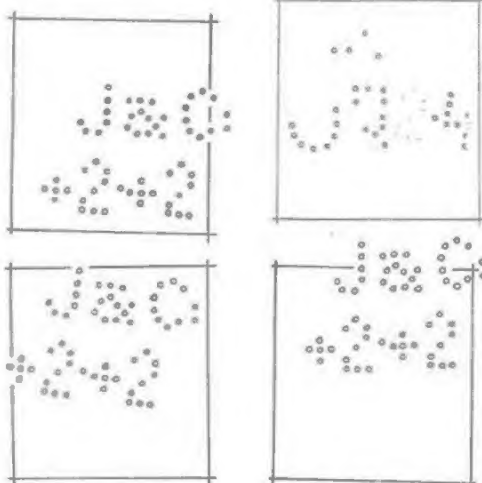
steps. The border of the diagrams is the outside edge of the black area surrounding the stamp.

"Next step was to look for these numerals elsewhere. I found two more such sets higher up on the stamp. Placing the transparency over the paper copy to line up the 2s, I was then able to identify the rest of the duplicated holes in each strike. These are shown in the two lower images.

"The top right dia-

gram shows the pin-holes I have not yet been able to identify. None are duplicated according to my overlay method, and they may well be from another pattern which I cannot decipher.

"One exception, however, is the group of holes on the right edge of the stamp, which look as if they are probably a '4' as they are placed along-



side the right '2' of the middle strike. I have shown the '2' as dots. I hope they show up on the scan. They would fall off the edge in the other two strikes.

"I used a similar technique many years ago when working during University vacation as an assistant to an astronomer at the local observatory!"

It would be an understatement to say that we're impressed by John's research and

determination. Now all that remains is for someone to tell us the identity of J+C. Our guess is that it's a brokerage firm that once employed an annoyed clerk!